(To be preserved)

G. R. S. 58]

Previous references.

S.R. 25-12 & 1-2, Jany 13, 1914-15

(S.R)

File No. 84-14

Serial Nos. 1-8

Later references.

Stamps 22-28-1-4 #7

382 P

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1-8

Part B for September 1916.

SUBJECT.

Rules under the Mysore Stamp and Court Fees Regulations -

Sl 8. M order:-

Sanctions the issue of rules providing for the renewal of, or refund in value for, Court fee stamps -

W D 1351—GPB—20,000—13-12-15

N. Parthasarthi rao
20-10-1916.

Misc 989 of 14.

G.R.S. 11] 1914.

GENERAL AND REVENUE SECRETARIAT.

(S.R.)

NOTES.

File No. 84-C

FILE HEADING.

Rules under the Mysore Stamp and Court Fees Regulations.

From

No.	Dated	Received

Diary No.	Enclos.	Spare Copies.	Serial No.

BRIEF ABSTRACT OF LETTER.

NOTES AND ORDERS.

In S.R. 25-12, sls 1902, the permissibility of the grant of refunds of the values of Court Fee Stamps was discussed and as there was no provision for such refunds under the Court Fees Regulation & as refunds were being sanctioned under Notification no. 9 Dy 16.4.1885

N

NOTES—First Sheet.

GPB—35,000—15-6-12

General and Revenue Secretariat. | S. R. File No. 84 of 1914.

Serial No.

the First Member ordered as follows:—

'I do not see why we should be satisfied
'with a notification by executive authority merely,
'when in the case of general stamps the authority
'is legislative, merely because the Govt of India
'has left the matter in the same position'.

P 'S. 35. c of the Court Fees Regn may be
'amended by adding the words 'or refund in case' for
'after 'the renewal of'

'the notification of 1885 (with provision
'for labels also) and the rules in some province
'of Br India may be amalgamated and
'issued under this provision'.

2. The amendment of the Court Fees Regulation has been passed in the Legislative Council; please see page 7 of the Supplement to the Imperial Gazette of 30.4.14 and Regulation IV of 1914.

R 3. Action has now to be taken for framing rules under the amended clause (c) of Section 35, as ordered by the First Member; please see para 30 of the Office notes in S.R. 25-12.

4. The Com of Stamps may perhaps be requested to submit draft rules for the approval of Govt. A draft is accordingly submitted for orders.

108 misc/12 (Yesterday) 5. Approved Dmu 26/12

29/12 Dmu

NOTE—Contn. sheet.

GPB—25,000—2-11-14

F. R. S. 12]

General and Revenue Secretariat. | S.R File No. 84 of 1914.

Serial No.	
1	To the Com^r of Stamps no 7E3092 D/ 8.1.15 Regrets him to submit for approval a draft set of rules providing for the renewal of, or refund in value for, damaged or spoiled Court fee stamps under Sec 35(c) of the Mysore C.F. Reg^n 1900 as amended by Reg^n IV of 1914, and states that the rules for renewal may be modelled on those in force in British India and those for refund on Notifn no 9 D/ 16.4.1885 & the Govt of India notifn no 132 D/ 11.1.1888 So as to provide for the refund of the value of adhesive labels also
2	from the Com^r of Stamps no 458 D/ 1.2.15 Regrets to be furnished with a copy of the rules at present in force in British India in the matter
3	The British Indian rules are given in Jagannathiah's Commentaries on the Court Fees Act, rules for renewal in Appendix V and those for refund in Appendix VIII. It is not known if there is a copy of the book in the Stamp Com^r office. In case copies are to be sent as desired by the Stamp Com^r 566 pages

The book is put up

NOTE—Contn. sheet.

GPB—25,000—2.11.14

G. R. S. 12]

3018 4213

General and Revenue Secretariat. | S.S. File No. 82 of 1914.

Serial No.	
	Printed matter will have to be got typed.
	Subd for orders -
	8 We may presume that he has copies and inform him accordingly - I believe these rules are found in Stamp Manuals Also - If so the pages in these books may also be intimated to the Stamp Coll - Draft Early [illegible] 11.2.15.
	Draft Subd [illegible] 18/2 Issue [illegible] 18/2
	To the Collr of Stamps
3	Copies of the rules stated that Appendices V & VIII of the Indian Court fees Act by Superintendent containing the rules referred to.
4.	From the Collr of Stamps in Mysore No: 596 of 9/4/15 Regrets that a copy each of the Indian Court fees Act by Superintendent and the Bengal Stamp Manual may be sent to him for reference. 10. In the Section there is only one

NOTE—Contn. sheet.

GPB—25,000—2-11-14

4-13-278

(5

Gen 39

G. R. S. 12]

General and Revenue Secretariat.

SR File No. 84 of 1914.

Serial No.	
	Copy of each of the books required by the Stamp Commr. The only copy of the Court Fees Act by Jagannadha Iyer was returned with a file very recently. It would be inconvenient to send away the only copies available for reference. May the Commr be asked to purchase copies of the same for his office? Subs for orders.
	24/7/15 You had better send a pcs & ask for their early return.
	12. Draft by 8/7
5	To the Stamp Comr. no. 7E 143 dt 9-7-15 Forwards a copy each of the Indian Court Fees Act with Commentaries by Jagannadhier & the Bengal Stamp Manual & requests their early return.
6	From the Stamp Comr no. 57 dt 15-7-15 Acknowledges the receipt of the books
	13. Subs for perusal. 14. Asr 23/7 Put up Waiting the return of the Books & the Libn's opinion of the Draft rules by 24-7-15

NOTE—Contn. sheet.

GPB—25,000—30-4-15.

(66

3268

G. R. S. 12]

General and Revenue Secretariat.

SR File No. 84 of 1914.

Serial No.

7 From The Comr of Stamps
no 657 dt 2-6-16
Forwards a draft set of the rules called for in Sl-no 1.

15. Submitted for orders. The British Indian Rules on which the draft rules are based are indicated in the margin of the draft sent up.

ASR MB 24/7 16. The corresponding British Indian Rule have been indicated in the margin. The rule corresponding to I(f) is not traceable and its exact significance is also not clear. But it may perhaps be asked to state if it may remain. A similar remark applies to the portion marked in blue in II(6). The object of inserting on 2 or 4 adhesive labels for making refunds is not clear. The proposed rule however follows the Govt of India rule.

17. But it may perhaps be consulted on the above points also as regards the suitability of the rules in other respects

J Mss. 16/9/16

Revised 18 he
Rs ff Leg III) Draft Notification no 28/7
Pts pointed raised. dt 29/7/16
he

P.T.O.

NOTE—Contn. sheet.

GPB—70,000—17-12-15

3263 Jais. 169-16 (7

G. R. S. 12]

General and Revenue Secretariat. S. R File No. 84 of 1914.

Serial No.

Subd.

15/8/16 19

I agree with the views of Branch II expressed above. Rule (1) relating to the Stamp Regulation & the clause referring to S. 42 of the Stamp Regulation in II (6) may be omitted. Motion rule may be approved.

Es 15/8

Br II) 20 Draft notification & draft order accordingly

16/8.

21

Submitted with a draft notification. A separate G.O is perhaps unnecessary as there has not been much correspondence in the case & no elaboration or discussion of the underlying principle is required.

L S
II 23.

25/8

Revised)

16 26.8.16

The following books are perused

(1) Jajanmallien Court Fees Act.

(2) Bengal Stamp Manual

2nd Member) 22 Approved

2070

29.8.16

1st Member) 14.9

23

Jerma

75/5.9

NOTE—Contn. sheet.

GPB—70,000—17-12-15

G. R. S. 12]

General and Revenue Secretariat. | SR File No. 84 of 1914.

Serial No.	
	To The Compiler Mysore Gazette.
	Yl. 1828 dy 22.9.16.
5	Sanctions the issue of rules providing for the renewal of, or refund in value for, Court-fee stamps.
	To The Comr of Stamps.
	Yl. 1829 dy 22.9.16
	Forward Copy of the above for information

NOTE—Contn. sheet.

GPB—70,000—17-12-15

R. S. 26]

File No. 84-14

Serial No. 1

Diary No. of letter replied to

General and Revenue Secretariat

(S. R.)

, the *191* .

Date of issue

Signed by

Sir

No. R 3092

8 January/15

To

The Commissioner of Stamps

in Mysore

Sir

I am directed to request you

Be so good as to Submit, for the approval

of Govt, a draft set of rules, providing for

the renewal of, or refund in value for,

damaged or Spoiled Court Fee stamps, under

Sec. 35 (c) of the Mysore Court Fees Regn, 1900,

as amended by Regulation IV of 1914. The

rules for renewal may be modelled on

those in force in ~~some province of~~ Br India

and those for refund ~~heard~~ over on

SUBJECT.

Copy 2/1

Notification no. 9 Dy 16-4-1885 and the Gast of India notification no. 132 Dy 11-1-1888 so as to provide for the refund of the value of adhesive labels also.

Shaw
Dlw 29/12
Offg: Secretary

26/12

Asst 108

List of enclosures

Copied by

Examined by

GPB—25,000—4-3-13

GPB—100,000—29-7-14

From 191

The Commissioner of Stamps
in Mysore, Bangalore.

To

The Secretary
to the Government of H. H. the
Maharaja of Mysore,
General and Revenue Departments.

Dated 30th January 1915.

Despatched 1st February 1915.

Received

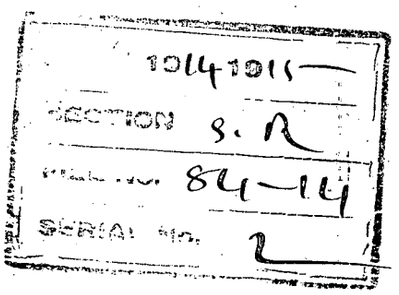
General No. 458
No.

Enclosure No. Nil.

Requests to be furnished with a copy of the rules, at present, in force in == British India re the renewal of or refund in value for damaged or spoiled Court-Fee Impressed Stamp papers and adhesive lables.

---------000----------

DIARY No. 3018



No. 458.

Office of the Commissioner of Stamps
in Mysore,
Dated, Bangalore, 30th January 1915.
18 Feb. 1915

From

P. Raghavendra Rao, Esq., B.A., B.L.,
Commissioner of Stamps in Mysore,
Bangalore.

To

D. M. Narasinga Rao, Esq., B.A., B.L.,
Offg. Secretary to the Government of H. H. the
Maharaja of Mysore,
General and Revenue Departments.

Sir,

Adverting to your letter No. Fl. 3092 dated 8th January 1915, calling for a draft set of rules providing for the renewal of, or refund in value for, damaged or spoiled Court-Fee Impressed Stamp papers and adhesive lables, I have the honor to request to be kindly furnished with a copy of the rules, at present, in == force in British India in this matter.

I have the honor to be,
Sir,
Your most obedient servant,

P. Raghavendra Rao
30. 1. 15.
Commissioner of Stamps.

30-1-15

(5

G. R. S. 26]

File No. 84-14

Serial No. 3

Diary No. of letter replied to 3018

No. H 4425

dy 24 Feby/15

General and Revenue Secretariat

(S.R)

, the *191* .

To The Com^r of Stamps

in Mysore

Date of issue 24-2-15

Sir,

Signed by W Thanniah

Paper under Disposal

With reference to your letter no 458 dy 30.1.15 requesting to be furnished with copies of the rules at present in force in British India regarding the renewal of, or refund in value for, Court fee impressed stamps and adhesive labels I am directed to state that Appendices V & VIII of the Indian Court Fee Act by

over.

SUBJECT.

(15)

Contain the rules referred to -

Jagannatha Aijar, Reference may also be made to pages 300-301 of the Madras Stamp Manual & to pages 49-54 of the Bengal Stamp Manual, for the rules obtaining in those Provinces

I have &c
for Secy. to Govt.
18.2.15

Asst. Govt.
18/2/15

List of enclosures

Copied by

Examined by

GPB—25,000—4·3·13

7

GPB—100,000—29-7-14

No. 4.213

191

From

The Commissioner of Stamps
in Mysore, Bangalore.

1914-15
Section S.R
File No 84-14
Serial — 4

To

The Secretary
to the Government of H. H. the
Maharaja of Mysore,
General and Revenue Departments.

Dated 9th April 1915

Despatched 10th April 1915

Received

General No. 596
No.

Enclosure No.

Requests that a copy each of the Indian Court Fees Act with Commentaries, by Jaganatha Iyer, and of the Bengal Stamp Manual may kindly be sent to this office for office reference.

8

No. 596

Office of the Commissioner of Stamps in Mysore.
Dated Bangalore 9th April 1915.

To

From

P. Raghavendra Rao, Esquire, B.A., B.L.,

Commissioner of Stamps in Mysore, Bangalore.

To

D.M. Narasinga Rao, Esquire, B.A., B.L.,

Offg. Secretary to the Governemnt of H.H.

the Maharaja of Mysore.

General and Revenue Departments.

Sir,

Adverting to your letter, No. 4425 / S.R. 84-14-3 dated 24th February 1915, I have the honour to request that a copy each of the ~~Instruments~~ Indian Court Fees Act with Commentaries by Jaganatha Iyer and of the Bengal Stamp Manual may kindly be sent to me for office reference .

I have the honour to be ,

Sir,

Your most obedient servant,

P Raghavendra Rao
9.4.15.

Commissioner of Stamps.

P.S.R.

9.4.15

G. R. S. 26]

File No. 84-14

Serial No. —

Diary No. of letter replied to 4213

General and Revenue Secretariat
(S.R)
, the *191* .

Date of issue 9 July/15

Signed by W Chainnama

No. H 143

To The Stamp Comr

Sir,

As desired in
with reference to your
No 596 dated 9.4.15
I am directed to send
herewith a copy each of
the Indian Court Fees Act
with Commentaries by
Jagannatha Rao & the
Bengal Stamp Manual.
As there are no Madras
or Madras publications in

over.

SUBJECT.

9/7/15

this office it is requested
that they may be returned
Very Resp
The Undersecretary
to
[illegible]

List of enclosures.

Copied by

Examined by

GPB—25,000—8-8-11.

GPB—100,000—29-7-11

191

From

The Commissioner of Stamps
in Mysore, Bangalore.

To

The Secretary
to the Government of H. H. the
Maharaja of Mysore,
General and Revenue Departments.

Dated 15th July 1915.

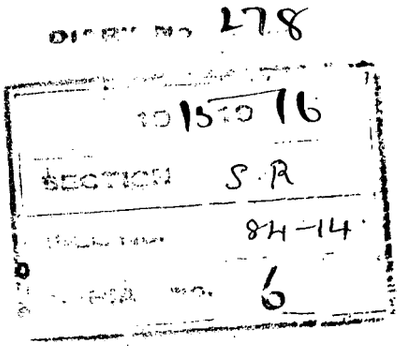
Despatched 16th --do--.

Received

General No. 57
No.

Enclosure No. Nil.

Acknowledges the receipt of a copy == each of the Indian Court Fees Act, with commentaries, by Jagannatha Iyer, and the Bengal Stamp Manual.



No. 57

Office of the Commissioner of
Stamps in Mysore,
Dated, Bangalore, 15th July 1915.
16

From

P. Raghavendra Rao, Esq., B.A., B.L.,

Commissioner of Stamps in Mysore,

B A N G A L O R E.

To

D. M. Narasinga Rao, Esq., B.A., B.L.,

Offg. Secretary to the Government of H. H.
the Maharaja of Mysore,

General and Revenue Departments.

Sir,

I have the honor to acknowledge, with thanks, the == receipt of a copy each of the Indian Court Fees Act with Commentaries by Jagannatha Iyer, and the Bengal Stamp Manual sent under cover of your letter No. Fl. 143/ S. R. 84-14-2, dated the 8th instant.

I have the honor to be,

S i r,

Your most obedient servant,

P Raghavendra Rao
15.7.15

Commissioner of ~~Stamps~~.

15.7.15

II
6/6 16

13

From 191

The Commissioner of Stamps
in Mysore, Bangalore.

To

The Secretary
to the Government of H. H. the
Maharaja of Mysore,
Revenue Department, Bangalor .

Dated 31st May 1916.

Despatched 2nd June 1916.

Received

General No. 651
No.

Enclosure No. A draft set of rul
& 2 books, (sent
separately).

Submits a draft set of Rules, providing for the renewal of, or refund in value for, damaged or spoiled Court-fee Impressed Stamp Papers and Adhesive labels.

-------000-------

DIARY No 3263

19 JUN 16

SECTION 82.

~~180 975~~ 84-14

7 || 1.

GPB—50,000—26-9-12

(120

No. Encs. { A draft set of rules; one
651. { Two ref: books,
(Sent separately.

Office of the Commissioner of
Stamps in Mysore,
Dated, Bangalore, 2nd June 1916

From

P. Raghavendra Rao, Esq., B.A., B.L.,

Commissioner of Stamps in Mysore,

Bangalore.

To

V. R. Thyagaraja Iyer, Esq., M.A.,

Secretary to the Government of H. H. the

Maharaja of Mysore,

Revenue Department, Bangalore.

Sir

Adverting to your letter, No. Fl. 3092, dated 8th January 1915, and subsequent reminders thereon, I have the honor to submit herewith, for the approval of Government, a draft set of rules, providing for the renewal of, or refund in value for, damaged or spoiled Court-fee Impressed stamp papers and adhesive labels.

2. The Indian Court-fees Act with commentaries by Jagannatha Iyer, and the Bengal Stamp Manual, kindly sent under cover of your letter No. Fl. 143/ S.R. 84-14-2, dated 8th July '15, are also herewith returned.

I have the honor to be,

Sir,

Your most obedient servant,

P. Raghavendra Rao
31.5.16

Commissioner of Stamps

in Mysore.

31.5.16

B.K.
31-5-16.

G. R. S. 26]

Issue of rules providing for the renewal of, or refund in value for court fee stamps

File No. 84-14

Serial No. 5

Diary No. of letter replied to 3263

No. F6 1828

General and Revenue Secretariat

(Sep Rev)

, the 191 .

To

Date of issue

Signed by

Notification

In exercise of the powers conferred by Sec 35 (c) of the Mysore Court Fees Regulation, 1900, as amended by Regulation IV of 1914, the Government of H.H. the Maharaja of Mysore are pleased to make the following rules for the renewal, as well as for the refund in value of damaged or spoilt court-fee stamps :—

and in supersession of previous rules on the subject

Here Enter the Rules Contained in the Enclosure to Stamp Com^n letter no 651 of 2-6-16, with the omissions indicated.

Note to the Typist.

Paper under disposal.

By order

26/8/16

Offg. Secy to Govt

Rev Dept

SUBJECT.

To The Compiler, Mysore Gazette, for publication in Part III of the

P.T.O.

Mysore Gazette. It is requested that 50 copies of the notification may be sent to the Financial Branch of the G.R.S. and 250 copies to the Commissioner of Stamps in Mysore

Memo. FH 1829/22 Sept 16

Copy of the above is forwarded to the Commissioner of Stamps in Mysore with reference to the correspondence ending with his letter no 651/2-6-16

BD

Office copy sent
Rev Dept

W.

Copy to B III for information.

List of enclosu

Asst Sec
25/8

Copied by

Examined by

GPB—25,000—8-8-11.

Refunds and Renewals of Courtfee Stamps.

	Impressed Courtfee Stamp Papers.		Adhesive Courtfee Stamps.	
	Spoilt or damaged.	U n u s e d.	Spoilt or damaged	U n u s e d.
Madras Old Rules.	Both refunds and renewals. (99.a)	Refunds only. (99.a)	Renewals only. 98.B	Refunds only (subject to certain restrictions). 99.b 93
Mysore Rules.	- do - Both refunds & renewals.	- do - (Renewal allowed in cases of stamps declared for the purpose under rules)	- do -	- do - (Renewal allowed in cases of stamps not purchased for the purpose under rules)
Madras New rules.	- do - (91.a) (only refund under 91(a))	- do - (91.a)	No refunds or renewals on stamps of value less than one rupee. Refunds may be granted on stamps of value one rupee and above. 90 Both refund & renewal allowed in specially hard cases - 91 (b)	- do - 91.b.

Rules for the renewal of, or refund in value for, damaged or spoiled Court-fee Stamps, under Section 35 (c) of the Mysore Court-fees Regulation, No. III of 1900, as amended by Regulation No. IV of 1914.

------ :000: ------

I Renewal of damaged or spoiled Stamps.

Damaged or spoiled Court-fee Stamps may be renewed by the Deputy Commissioner, whether the stamps were purchased in his District or elsewhere, on application made to him within six months from the date of purchase, and on delivery of the stamps concerned. Court-fee stamps will be held to be spoiled or unfit for use within the meaning of this rule:--

(a) When by accident happening to the same before they have been submitted to any Court or public officer they are rendered unfit for use; or

(b) when because of some error in the drawing up or copying of any writing to which the said stamps are affixed the said writing is rendered of no avail;

(c) when any stamp has been filed in any Court or before any public officer, and cancelled accordingly, and it is afterwards discovered that such stamp has been required by mistake and that a stamp of less value ought to have been required and a certificate to that effect is issued by the said Court or public officer; or

(d) when plaints written thereon have not been filed in any Court;

(e) when the purpose intended to be effected by a stamped document has been effected by some other document duly stamped:

(f)

(f) when an instrument chargeable with duty under the Mysore Stamp Regulation No. II of 1900 is by mistake executed on an impressed Court-fee Stamp and has been endorsed under Section 42 of the said Regulation.

Note:-

In the case of stamps spoiled under clause (c), the Deputy Commissioner may grant a refund or renewal as the case may be, provided that application is made for such refund or renewal within six months after the date of the delivery to the holder of the certificate mentioned in the clause.

For the purpose of this rule the renewal of a damaged or spoiled stamp means the supply in lieu thereof of a fresh stamp or stamps of a similar kind and value: (or, if required, and the Deputy Commissioner thinks fit, stamps of any other description to the same amount in value.)

II Refund.

The refund of the value of impressed Court-fee stamps and Court-fee adhesive labels is authorised in accordance with the following rules:--

(a) when any person is possessed of impressed Court-fee stamps for which he has no immediate use, or which have been spoiled or rendered unfit or useless for the purpose intended; or

(b) when any person is possessed of two or more (or, in the case of denominations below Rs. 5/-, four or more) Court-fee adhesive labels which have never been detached from each other and for which he has no immediate use, the Deputy Commissioner shall, on application, repay to him the value or such stamps or labels in money deducting one anna in the rupee, upon such person delivering up the same to be cancelled ~~unless endorsed under Section~~

~~Section 42 of the Stamp Regulation (II of 1900)~~ and proving to the Deputy Commissioner's satisfaction that they were purchased by him with the bona-fide intention to use them, that he has paid the full price thereof, and that they were so purchased, or in the case of impressed Court-fee stamps so purchased, spoiled or rendered useless within the period of six months preceding the date on which they were so delivered or endorsed; provided that the Government may in special cases allow refund when application is made within one year from the date of purchase of the stamps or labels, or also in the case of impressed Court-fee Stamps, within one year from the date on which the stamps were spoiled or rendered useless

In the following cases, the full value of the stamps returned to the Treasury, less one anna in the rupee, shall be paid to the Stamp Vendors:--

(a) when the vendor resigns his license,

(b) when the license is revoked for any fault of the licensee,

(c) when the stamps are returned on the death of the vendor,

(d) when the stamps are returned on the application of the vendor for leave to restore any stamps.

In the following cases, the full value of the Stamps returned to the Treasury, less only the discount allowed on their sale, shall be paid to the licensed vendors:--

(a) when stamps are returned on expiry of the license,

(b) when they are recalled by Government,

(c) when the license is revoked for any cause other than the fault of the licensee.

Provided that a licensed vendor may exchange unsold stamps, which are fit for use, for other stamps of the same kind;

Provided also that no adhesive stamp shall be received back into the Treasury, uless, in cases where the value of each label is not less than Rs. 5/- there are at least two such labels which have never been detached from each other, and in cases where the value of each label is less than Rs.= 5/-, unless there are at least four such labels which have never been detached from each other.

P.P.50, Para 37 Bengal Rules

When adhesive labels are attached to impressed sheets of Court-fee stamps in accordance with the directions contained in Notification No. 341, dated 21st March 1884, such labels shall be regarded as impressed stamps for the purposes of refund under the rules.

P.P.51 Bengal manual

P. Raghavendra Rao
31.5.16
Commissioner of ~~Stamps~~
in Mysore.

31.5.16

B.K.
31-5-16.